

AMENDED IN SENATE AUGUST 19, 1996

AMENDED IN SENATE AUGUST 30, 1995

AMENDED IN SENATE JULY 23, 1995

AMENDED IN SENATE JULY 12, 1995

AMENDED IN ASSEMBLY MAY 26, 1995

AMENDED IN ASSEMBLY MAY 8, 1995

CALIFORNIA LEGISLATURE—1995–96 REGULAR SESSION

ASSEMBLY BILL

No. 188

**Introduced by Assembly Members Machado, Cannella, and
Woods**

(Coauthors: Senators Johnston and Thompson)

January 25, 1995

An act to add Section 53087.4 to the Government Code,
relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 188, as amended, Machado. Taxation and assessment:
~~agricultural and timber~~ *multiple* parcels.

Existing law authorizes the levy of various taxes or
assessments with respect to parcels of real property.

This bill would, ~~subject to a certain exception, require
parcels of real property, that are zoned for either agricultural
or timber production purposes, contain a combined total of no
more than one dwelling unit, and are under the same
ownership, to be treated as a single assessment unit for~~

~~purposes of the imposition of a special tax levied on a per parcel basis or benefit assessment, other than a tax or assessment that is levied pursuant to a specified act or that is first adopted prior to July 12, 1995 require, for purposes of a special tax levied by a local agency on a per parcel basis on or after the effective date of this bill, that any parcel created by a subdivision map under specified circumstances be a single assessment unit and that a parcel that has not been subdivided, as specified, be a separate assessment unit only to the extent it has been previously conveyed in one or more deeds separating the parcel from adjoining property. By imposing new duties upon local officials in determining whether parcels of real property should be considered a single assessment unit, this bill would impose a state-mandated local program.~~

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement, including the creation of a State Mandates Claims Fund to pay the costs of mandates that do not exceed \$1,000,000 statewide and other procedures for claims whose statewide costs exceed \$1,000,000.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: yes.

The people of the State of California do enact as follows:

1 ~~SECTION 1. Section 53087.4 is added to the~~
 2 ~~Government Code, to read:~~
 3 ~~53087.4. (a) Notwithstanding any other provision of~~
 4 ~~law and subject to the exceptions and limitations~~
 5 ~~established by subdivision (b), for purposes of the levy of~~
 6 ~~any special tax levied on a per parcel basis or benefit~~
 7 ~~assessment, those parcels that are under the same~~
 8 ~~ownership, contain a combined total of no more than one~~
 9 ~~dwelling unit, and are zoned for agricultural or timber~~

~~production use, shall be considered a single assessment unit. For purposes of this subdivision, a multiunit dwelling shall be regarded as multiple dwelling units.~~

~~(b) (1) Parcels that otherwise would be combined pursuant to subdivision (a) shall be considered to be multiple assessment units to the extent necessary to define appropriate areas of benefit with respect to the levy of any special tax levied on a per parcel basis or assessment that confers a direct benefit upon a subject parcel of real property.~~

~~(2) Subdivision (a) does not apply to the levy of any tax or assessment levied pursuant to the Mello-Roos Community Facilities Act of 1982 (Chapter 2.5 of Title 5 of the Government Code), or to the levy of any special tax levied on a per parcel basis or benefit assessment that was first imposed prior to July 12, 1995.~~

SECTION 1. Section 53087.4 is added to the Government Code, to read:

53087.4. (a) In the case of a special tax levied by a local agency on a per parcel basis, both of the following conditions shall apply:

(1) A parcel created by a subdivision map approved in accordance with the Subdivision Map Act (Division 2 (commencing with Section 66410) of Title 7) shall be deemed to be a single assessment unit and shall not be deemed, on the basis of multiple assessor's parcel numbers assigned by the assessor, to constitute multiple assessment units.

(2) A parcel that has not been subdivided in accordance with the Subdivision Map Act (Division 2 (commencing with Section 66410) of Title 7) may be deemed to constitute a separate assessment unit only to the extent that that parcel has been previously described and conveyed in one or more deeds separating it from all adjoining property.

(b) If the parcel identified pursuant to paragraph (1) or (2) is not consistent with the property's identification by assessor's parcel number, it shall be the responsibility of the parcel owner to provide the local taxing jurisdiction

1 *with written notice of the correct assessor's parcel*
2 *number of taxable parcels pursuant to this section 30 days*
3 *after the initial tax bill containing the tax levy.*

4 *(c) Any parcel identified pursuant to this section shall*
5 *be for tax purposes only and shall not confer any*
6 *entitlement on the property.*

7 *(d) This section shall not apply to any special tax levied*
8 *prior to the effective date of this section.*

9 SEC. 2. Notwithstanding Section 17610 of the
10 Government Code, if the Commission on State Mandates
11 determines that this act contains costs mandated by the
12 state, reimbursement to local agencies and school
13 districts for those costs shall be made pursuant to Part 7
14 (commencing with Section 17500) of Division 4 of Title
15 2 of the Government Code. If the statewide cost of the
16 claim for reimbursement does not exceed one million
17 dollars (\$1,000,000), reimbursement shall be made from
18 the State Mandates Claims Fund.

19 Notwithstanding Section 17580 of the Government
20 Code, unless otherwise specified, the provisions of this act
21 shall become operative on the same date that the act
22 takes effect pursuant to the California Constitution.

